

USE TAX RETURN

Imports for Consumption (Chapter 238,HRS)

NAME
ADDRESS
CITY, STATE AND ZIP CODE

USE ID. NO.

MONTH OF:

19

BUSINESS ACTIVITY CODE	(a) LANDED VALUE IN HAWAII	(b) EXEMPTIONS/ DEDUCTIONS (EXPLAIN BELOW)	(c) AMOUNT TAXABLE	RATE	(d) TAX
18				.04	
19	(e) LESS TAX PAID TO ANOTHER STATE (ATTACH RECEIPT)				
21	(f) TOTAL TAX DUE				
	(g) TOTAL PAYMENT — Pay in U. S. dollars.....				

Make check payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank. If you have a GE/USE I.D. No., write that number on the check.

Explain fully any exemptions or deductions taken: (Attach separate schedule if more space needed)

	\$		
TOTAL Exemptions/Deductions	\$		

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Use Tax Law and the rules issued thereunder.

THIS SPACE FOR DATE RECEIVED STAMP

SIGNATURE OF TAXPAYER, PARTNER OR MEMBER, OFFICER, OR AUTHORIZED AGENT

TITLE

DATE _____

MAILING ADDRESSES & TELEPHONE NUMBERS (Please direct all inquires or correspondence to your respective district tax office.)

OAHU DISTRICT OFFICE
P. O. Box 1425
Honolulu, HI 96806-1425
Telephone: (808) 587-4242

MAUI DISTRICT OFFICE
P. O. Box 1427
Wailuku, HI 96793-6427
Telephone: (808) 984-8500

HAWAII DISTRICT OFFICE
P. O. Box 937
Hilo, HI 96721-0937
Telephone: (808) 974-6321

KAUAI DISTRICT OFFICE
P. O. Box 1687
Lihue, HI 96766-5687
Telephone: (808) 274-3456

USE TAX COMPUTATION WORKSHEET FOR MOTOR VEHICLES

1. Cost of the motor vehicle. (Usually the invoice price.)	_____
2. Freight charges.	_____
3. Insurance costs.	_____
4. Customs duty (if any).	_____
5. Total costs. (Add lines 1 through 4.).....	_____
6. Cost of out-of-state license plates and retail sales tax paid to another state.	_____
7. Line 5 minus line 6.	_____
8. Other adjustments. (Attach schedule)	_____
9. Landed value before depreciation allowance. (Line 7 minus line 8.)	_____
10. Depreciation allowance. (Line 9 multiplied by the applicable factor from the chart below.).....	_____
11. Landed value of motor vehicle. (Line 9 minus 10. Enter here and in column (a) on the front of this form.)	_____

USE TAX DEPRECIATION CHART

Months Used	Factor	Months Used	Factor	Months Used	Factor
1 .....	.0000	21 .....	.3507	41 .....	.6847
2 .....	.0000	22 .....	.3674	42 .....	.7014
3 .....	.0000	23 .....	.3841	43 .....	.7181
4 .....	.0668	24 .....	.4000	44 .....	.7348
5 .....	.0835	25 .....	.4175	45 .....	.7515
6 .....	.1002	26 .....	.4342	46 .....	.7682
7 .....	.1169	27 .....	.4509	47 .....	.7849
8 .....	.1336	28 .....	.4676	48 .....	.8000
9 .....	.1503	29 .....	.4843	49 .....	.8183
10 .....	.1670	30 .....	.5010	50 .....	.8350
11 .....	.1837	31 .....	.5177	51 .....	.8517
12 .....	.2000	32 .....	.5344	52 .....	.8684
13 .....	.2172	33 .....	.5511	53 .....	.8851
14 .....	.2338	34 .....	.5678	54 .....	.9018
15 .....	.2505	35 .....	.5845	55 .....	.9185
16 .....	.2672	36 .....	.6000	56 .....	.9352
17 .....	.2839	37 .....	.6179	57 .....	.9519
18 .....	.3006	38 .....	.6346	58 .....	.9686
19 .....	.3173	39 .....	.6513	59 .....	.9853
20 .....	.3340	40 .....	.6680	60	1.0000

EXCERPTS FROM CHAPTER 238, HRS, HAWAII USE TAX LAW

"SECTION 238-2. **Imposition of tax; exemptions.** There is hereby levied an excise tax on the use in this State of tangible personal property which is imported, or purchased from an unlicensed seller, for use in this State. The tax imposed by this chapter shall accrue when the property is acquired by the importer or purchaser and becomes subject to the taxing jurisdiction of the State. The rates of the tax hereby imposed and the exemptions thereof are as follows:

- (1) If the importer or purchaser is licensed under chapter 237 and is (A) a wholesaler or jobber importing or purchasing for purposes of resale, or (B) a manufacturer importing or purchasing material or commodities which are to be incorporated by the manufacturer into a finished or saleable product (including the container or package in which the product is contained) wherein it will remain in such form as to be perceptible to the senses, and which finished or saleable product is to be sold in such manner as to result in a further tax on the activity of the manufacturer as the manufacturer or as a wholesaler, and not as a retailer, there shall be no tax, provided that if the wholesaler, jobber, or manufacturer is also engaged in business as a retailer (so classed under chapter 237), paragraph (2) shall apply to the wholesaler, jobber, or manufacturer, but the director of taxation shall refund to the wholesaler, jobber, or manufacturer, in the manner provided under section 231-23(c) such amount of tax as the wholesaler, jobber, or manufacturer shall, to the satisfaction of the director, establish to have been paid by the wholesaler, jobber, or manufacturer to the director with respect to property which has been used by the wholesaler, jobber, or manufacturer for the purposes stated in this paragraph.
- (2) If the importer or purchaser is licensed under chapter 237 and is (A) a retailer or other person importing or purchasing for purposes of resale, not exempted by paragraph (1), or (B) a manufacturer importing or purchasing material or commodities which are to be incorporated by the manufacturer into a finished or saleable product (including the container or package in which the product is contained) wherein it will remain in such form as to be perceptible to the senses, and which finished or saleable product is to be sold at retail in this State, in such manner as to result in a further tax on the activity of the manufacturer in selling such products at retail, or (C) a contractor importing or purchasing material or commodities which are to be incorporated by the contractor into the finished work or project required by the contract and which will remain in such finished work or project in such form as to be perceptible to the senses, the tax shall be one-half of one per cent of the purchase price of the property, if the purchase and sale are consummated in Hawaii; or, if there is no purchase price applicable thereto, or if the purchase or sale is consummated outside of Hawaii, then one-half of one per cent of the value of such property.
- (3) In all other cases, four per cent of the value of such property."

"SECTION 238-3. **Application of tax, etc.** . . . (i) Each taxpayer liable for the tax imposed by this chapter on tangible personal property shall be entitled to full credit for the combined amount or amounts of legally imposed sales or use taxes paid by the taxpayer with respect to the same transaction and property to another state and any subdivision thereof, but such credit shall not exceed the amount of the use tax imposed under this chapter on account of the transaction and property. The director of taxation may require the taxpayer to produce the necessary receipts or vouchers indicating the payment of the sales or use tax to another state or subdivision as a condition for the allowance of the credit."

NOTE: The importation of household goods by certain persons are exempt from the use tax under section 238-1, HRS. Property acquired through transactions such as casual sales which would not be subject to the general excise tax if occurring in Hawaii are also exempt from the use tax.